

How Audit Offices Collaborate with Civil Society

Highlights from our international survey



CANADIAN AUDIT
& ACCOUNTABILITY
FOUNDATION

Overview

When legislative audit offices and civil society organizations (CSOs) collaborate, they can reinforce each other's goals and better hold governments accountable. Engaging with CSOs presents a great opportunity for audit offices. By drawing on CSOs' specialized expertise, their close connections with local communities, and their networking abilities, audit offices can significantly increase the impact of their own work.

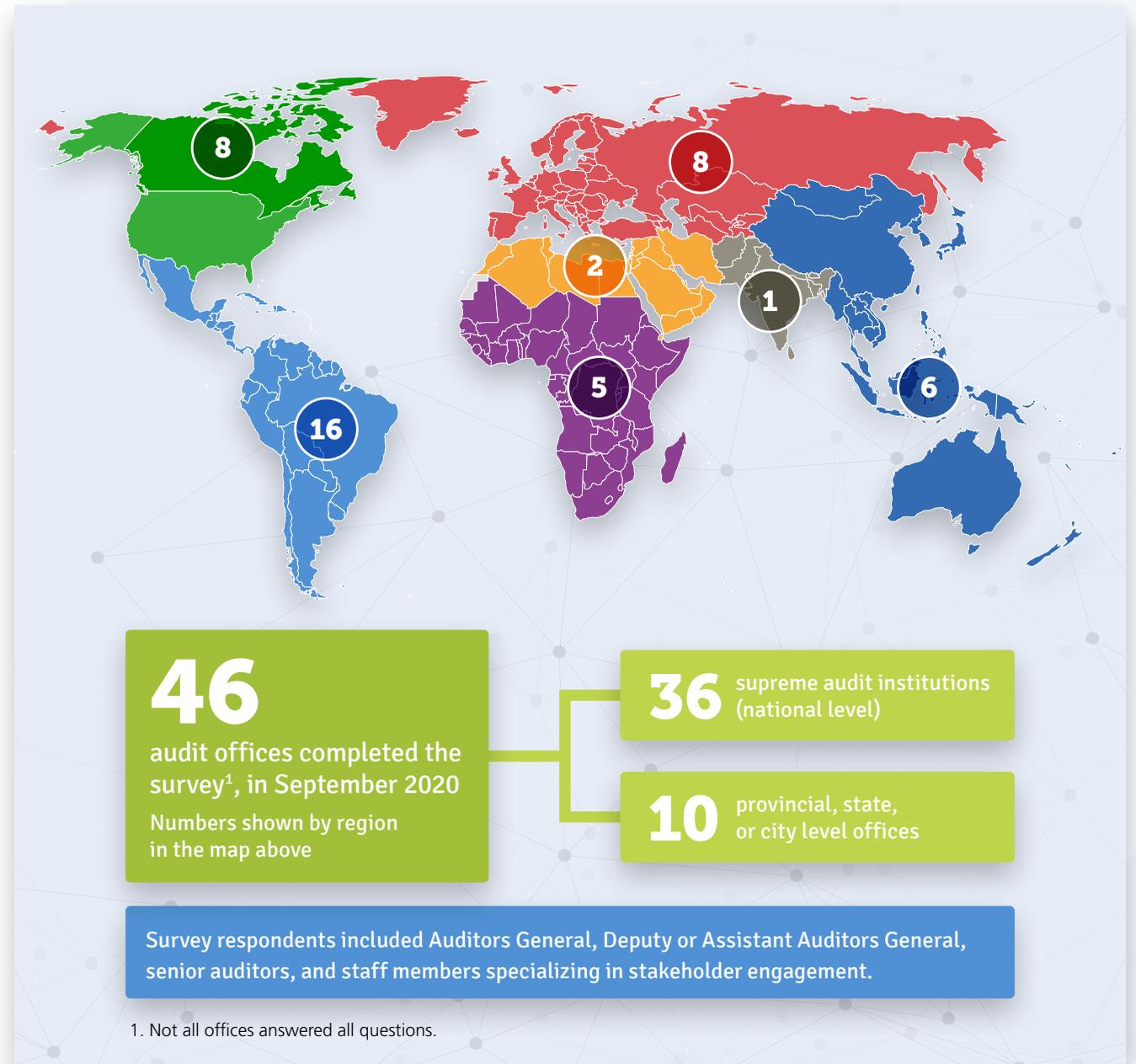
This publication stems from our [Collaborating for Change series](#), which is focused on providing CSOs with information, strategies, and tools to help them effectively engage with audit offices. To be able to include audit offices' perspectives and case studies of successful collaborations in the series, the Canadian Audit and Accountability Foundation (CAAF) surveyed audit offices across Canada and around the world. In this publication, we are pleased to share key results from this survey and to highlight many good practices and innovative approaches that audit offices are using.

Why engage with CSOs?



Throughout the survey, respondents shared what their offices find beneficial about reaching out to and working with CSOs. These benefits include:

- ▶ Identifying impactful audit topics with high risk and materiality
- ▶ Better understanding the effectiveness and impact of government programs
- ▶ Learning from CSOs' experiences on the ground locally and internationally
- ▶ Creating a listening audience eagerly awaiting audit reports
- ▶ Building community engagement and educating community groups about the role of the audit office
- ▶ Enhancing the credibility of the audit office
- ▶ Having CSOs advocate for and monitor the implementation of audit recommendations

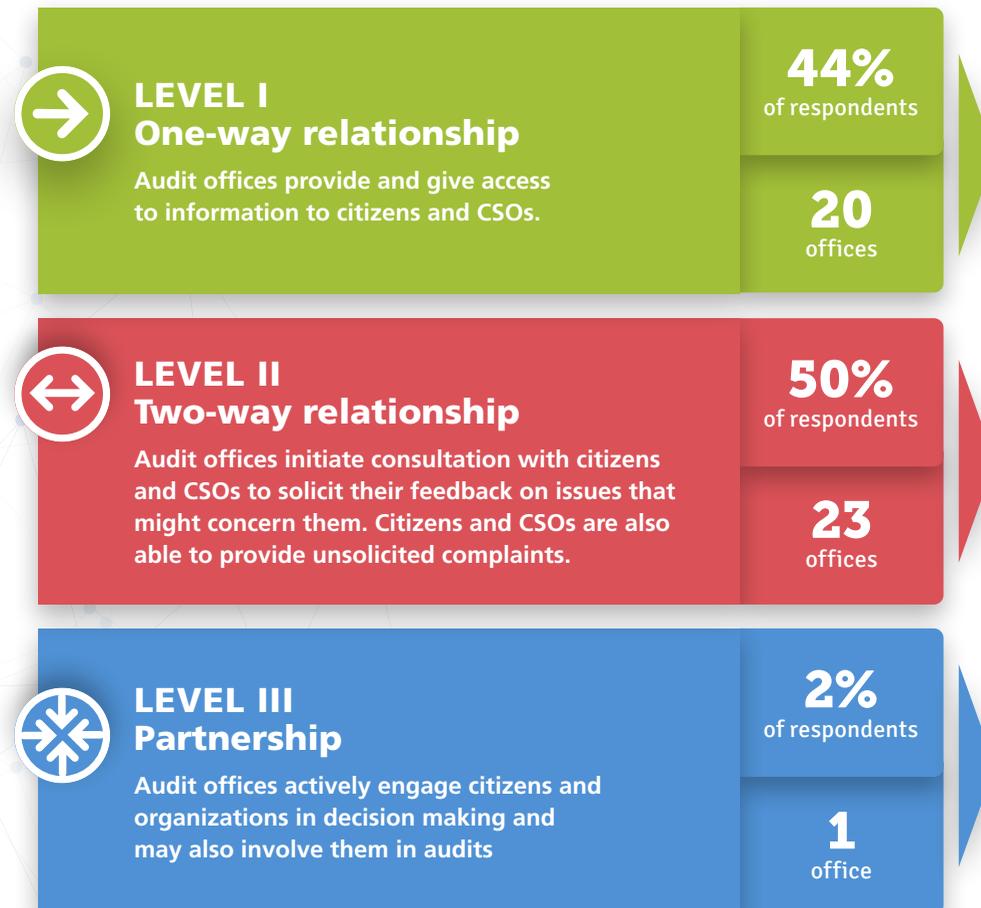


How Audit Offices Are Engaging with CSOs

Levels of Engagement

For an overview of their approach to engaging CSOs, CAAF asked each survey respondent to self-assess where their office falls within the three-level model below² and to describe the nature or extent of their office's engagement with CSOs.

SELF-ASSESSMENT OF ENGAGEMENT LEVEL



EXAMPLES OF HOW AUDIT OFFICES APPROACH ENGAGEMENT WITH CSOs

 **MALTA** updates the office's website with audit reports, press releases and other communications to the general public, including citizens and CSOs, and posts its reports and other news on its Facebook and LinkedIn pages.

 **POHNPEI (MICRONESIA)** provides periodic community outreach programs with CSOs to schools, media outlets, and others, and works with CSOs to produce informational materials on fraud, corruption, and good governance in the public sector.

 **ARGENTINA** invites CSOs to participate in audit workshops to consult them on specific topics—in the planning stage of the audit, during the audit, and when it ends. The office's Citizen Participation unit also sends a form to CSOs each year so they can present topics that might be incorporated into the office's planning.

 **MANITOBA (CANADA)** consults with relevant organizations when scoping audit projects, has an active outreach where organizations and individuals can submit their perspectives to ongoing audit projects, and encourages individuals and organizations to submit potential future audit topics through the office's citizen concerns function.

 **GHANA** engages CSOs in disseminating audit findings, organizing events with local councils, and involving citizens in demanding accountability and ensuring implementation of audit recommendations at the local level. CSOs have also helped with audits of donor-funded infrastructure projects by encouraging citizens to monitor the progress of construction.

2. This model was developed by the United Nations Division for Public Administration and Development Management specifically to categorize audit offices' engagement level with citizens. It can also be applied to audit offices' engagement with CSOs. [publicadministration.un.org/publications/content/PDFs/Compendium of Innovative Practices of Citizen Engagement 2013.pdf](http://publicadministration.un.org/publications/content/PDFs/Compendium%20of%20Innovative%20Practices%20of%20Citizen%20Engagement%202013.pdf)

Engaging Citizens and CSOs

Respondents told us which of the following methods their office uses to engage with citizens and CSOs. These methods can serve multiple purposes, including providing information, soliciting input or feedback, gathering more in-depth information, and actively involving CSOs in audits.

HOW MANY AUDIT OFFICES USE THE FOLLOWING METHODS?

METHOD

 Easy to read, visually appealing, publicly available audit reports	78
 Audit briefings for the media, citizens, and other stakeholders	63
 Press conferences	57
 Dedicated section on website for CSOs/citizens	57
 Social media	46
 Hotlines	43
 Mailboxes	43
 Complaints window on website	41
 Surveys	39
 Focus groups	33
 Inclusion of CSOs on expert advisory committees	20

% USING

78

63

57

57

46

43

43

41

39

33

20

Other methods respondents use:

- ▶ Apps for citizens
- ▶ Radio and television
- ▶ Meetings with CSOs
- ▶ Invitations to receptions, seminars, or other events
- ▶ Workshops
- ▶ Videos and presentations, adapted to specific groups
- ▶ Public briefings to elected local council members

Austria

With its annual “#tell_us” (#zeigenSieauf) social media campaign, the office invites citizens to send in their suggestions regarding the audit plan.

Panama

The office launched an app for volunteers to submit citizens' complaints, as part of a social auditing program organized with a CSO to provide oversight of the government's distribution of food and aid during the COVID-19 pandemic.

Providing Training

Audit offices can also engage with CSOs, and promote greater public understanding of their work, by providing training.

31% of responding offices have provided training to citizens and CSOs and another **24%** plan to.



NEPAL has provided training to over 250 CSO staff, some of whom have participated in an audit evaluating the performance of local government.

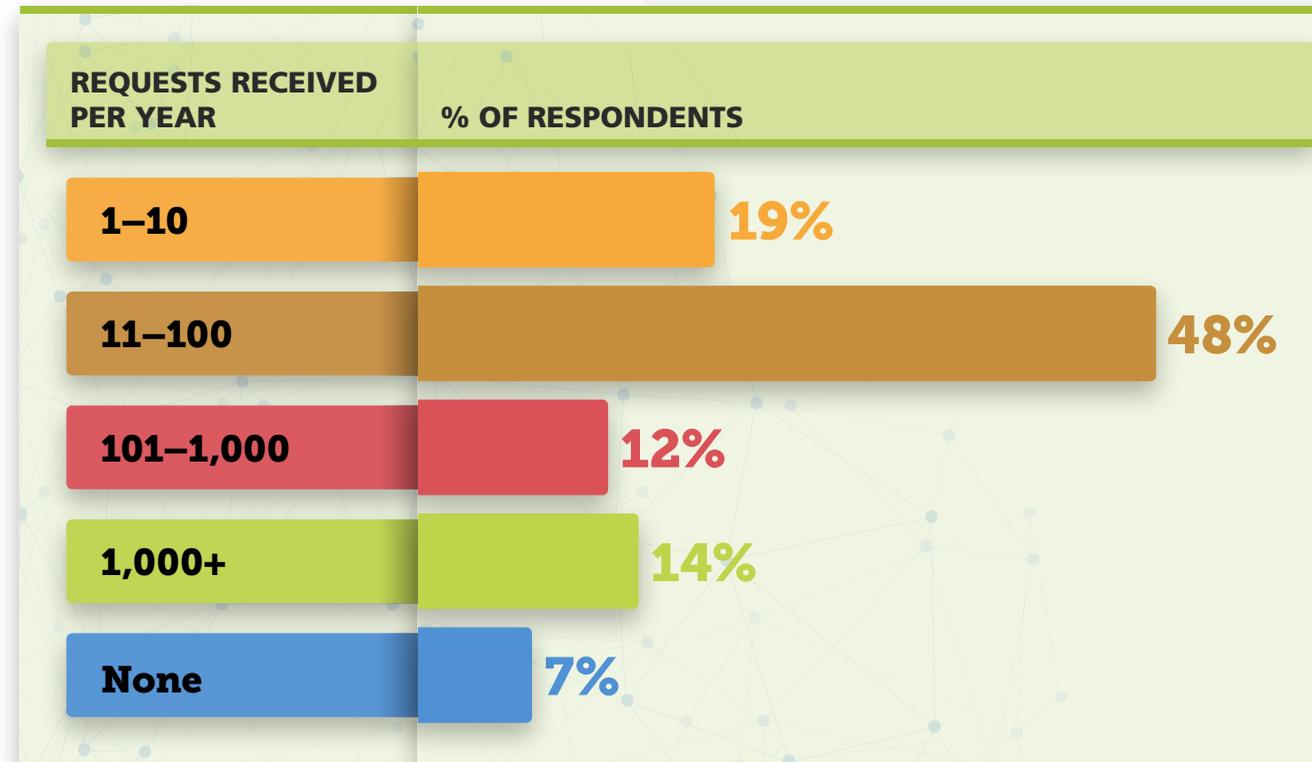


ARGENTINA recently began an online training course to teach civil society about auditing, including how the office analyzes risks and plans audits, and how to read and interpret an audit report.

Additionally, **38%** provide learning materials to schools and universities and several others note that senior officials from their offices lecture at universities or are invited to give presentations on their roles.

Responding to Inquiries

We asked respondents how often CSOs and citizens contact their offices and about their processes for responding. While some offices track the number of requests or inquiries closely and even publish this figure annually as a performance indicator, several other offices told us they do not keep a precise count. Many respondents noted that their office does not track CSOs' inquiries separately from citizens' inquiries.



96% of respondents said their office would follow up if a CSO reached out to them proactively.

Only **4%** of respondents answered no, saying their offices did not have mechanisms in place to do so or did not have the technical and financial means required.



Austria has a specific team dealing with citizen requests, aiming to respond in a qualified manner within 24 hours.



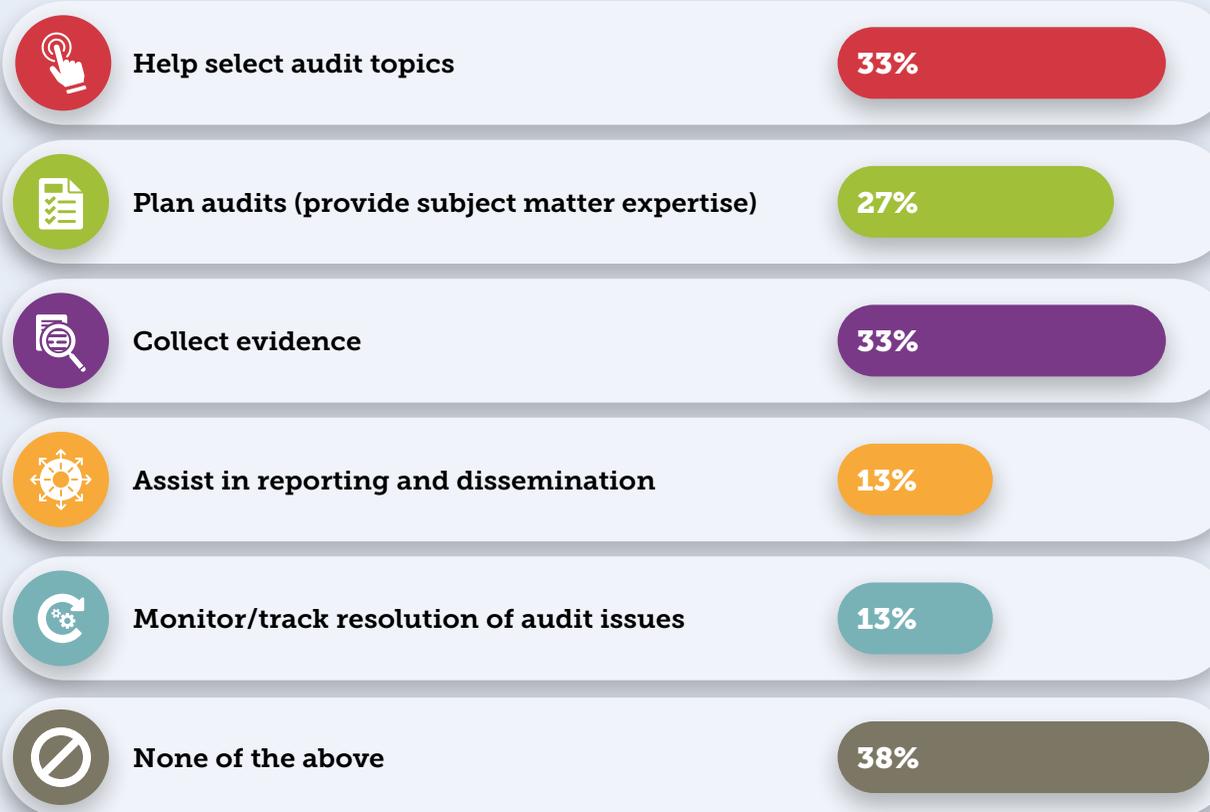
Manitoba (Canada)

"We follow up on every communication specifically directed to our office. We strive to speak to all individuals and groups who contact the office. We do not send out a form letter or automatic email response."

Engaging CSOs in the Audit Process

CSOs can provide valuable perspectives, expertise, and support throughout the phases of a performance audit. We asked respondents if CSOs have participated in any of their office's audits and, if so, in which audit phases they were involved. While up to one third of respondents' offices are engaging CSOs to help with selecting topics, planning audits, or collecting evidence, fewer of them are engaging CSOs in disseminating audit findings or monitoring the implementation of audit recommendations. CSOs can potentially be powerful allies in those areas, raising public awareness of audits and building public pressure for governments to implement audit recommendations.

HOW AUDIT OFFICES HAVE ENGAGED CSOs IN AUDITS



Examples of successful collaborations



BOSNIA AND HERZEGOVINA

The office holds annual consultative meetings with CSOs to present its performance audit program for the year. CSOs are invited to contribute to the topics identified and to suggest topics for the following year.



CAMEROON

The office found it helpful to learn from locally based CSO [Forêts et Développement Rural](#) when auditing the management of environmental and social liabilities in the artisanal, semi-mechanized mining sector. At the planning phase, the audit team used study reports produced by the CSO and, when collecting evidence, the team interviewed the head of the CSO.



GHANA

CSOs have helped to disseminate the office's audit findings and to track the implementation of audit recommendations. They have used community scorecards to share audit findings, organized dissemination exercises with local council members, and provided expert support to local councils considering the implementation of recommendations.

Engaging CSOs in Audits on the Sustainable Development Goals

Audits related to the United Nations Sustainable Development Goals (SDGs) are a natural place for collaboration. The audit topics are of clear interest to many CSOs, and CSOs can be well positioned to assist with the audits given their specialized expertise and connections to local communities. CAAF highlights this in the *Collaborating for Change* series and we asked survey respondents for their perspectives on the value of collaborating with CSOs when auditing the SDGs.



73% of respondents indicated that engagement with CSOs could help in the planning or execution of an SDG performance audit. Some respondents noted their office has already worked with CSOs on recent SDG audits and that the office found it helpful. For example:



BOSNIA AND HERZEGOVINA

used CSOs' reports, papers, and analyses extensively when defining the audit problem and audit rationale for its audit on the government's preparedness to implement the SDGs.



CANADA has worked with CSOs on its SDG audits, including **Cooperation Canada**, an umbrella organization bringing together over 80 CSOs active in the international development and humanitarian sector.



URUGUAY took part in a coordinated audit on SDG 5, gender equality, with the other members of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) and found it helpful to survey CSOs.



"Our experience conducting a coordinated audit of SDG 5... has shown that it [CSO involvement] is a very useful tool."



Challenges to Engagement

Survey respondents told us which of the challenges below they consider relevant to their office's engagement with CSOs. With the three most common challenges all being internal considerations, the positive news is that offices can choose to address these issues. The responses show a clear desire for policies or standards to help guide the engagement process. Although there is no endorsed international standard on civil society engagement, individual countries and regions are developing their own guidelines. For example, in Latin America, OLACEFS' [Citizen Engagement Commission](#) promotes methodologies for fostering citizen engagement, develops training programs and resources, and encourages the exchange of experiences among audit offices.

MOST COMMON CHALLENGES

Lack of clear policies / standards for engagement

50%

Lack of staff / time

36%

Lack of budget

34%

Impairment to independence

20%

Lack of active and effective CSOs

20%

Lack of buy-in
(internally or from CSOs)

14%

None of the above

14%

Safeguarding independence

Preserving the audit office's independence—real and perceived—is important for all auditors. While this will always be a consideration, a large majority of respondents did not think that engaging with CSOs presents a serious risk to the office's independence. They shared ways their office mitigates the risk when engaging with CSOs or other external stakeholders:

- ▶ Establish **clear roles and responsibilities**—with the audit office leading the engagement process and able to end the relationship if needed.
- ▶ Seek out and consider a **variety of perspectives and opinions**.
- ▶ Adopt an internal **code of ethics and professional conduct** that covers engaging with external stakeholders.
- ▶ Establish a **framework that guides the engagement process** in a transparent manner.

78% of respondents said they do not think that engaging with CSOs could impair their independence.

"Independence does not mean total isolation."
[City of Ottawa](#) (Canada)

Audit Offices' Preparations and Strategies

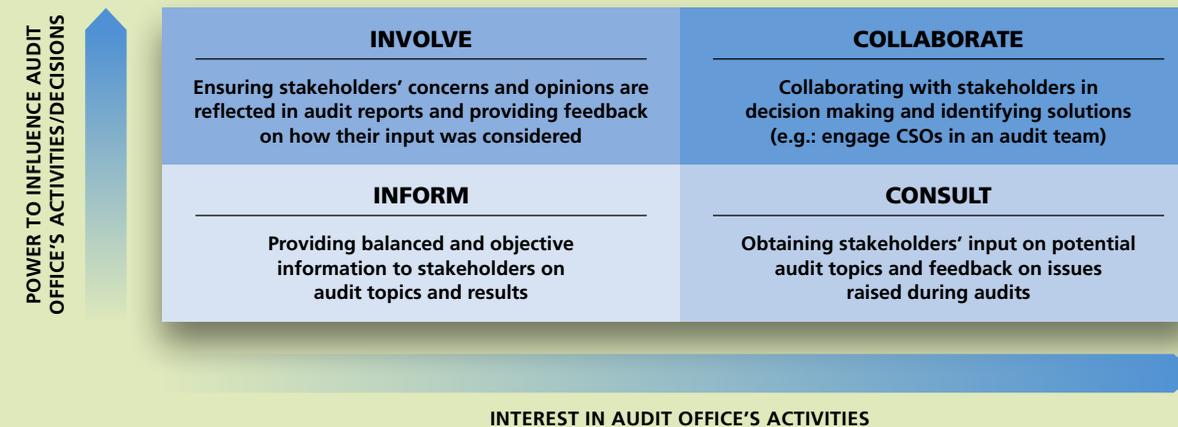
Conducting a stakeholder mapping exercise and a readiness assessment can be helpful early steps in the process of developing formal strategies for engaging and communicating with CSOs. We asked respondents whether their offices have taken these steps and whether they have engagement or communications strategies in place.

What is stakeholder mapping?

In a stakeholder mapping exercise, an office identifies, analyzes, and prioritizes its stakeholders, commonly by mapping them into engagement categories according to their interest and influence, as in the example below.³

STAKEHOLDER MAPPING

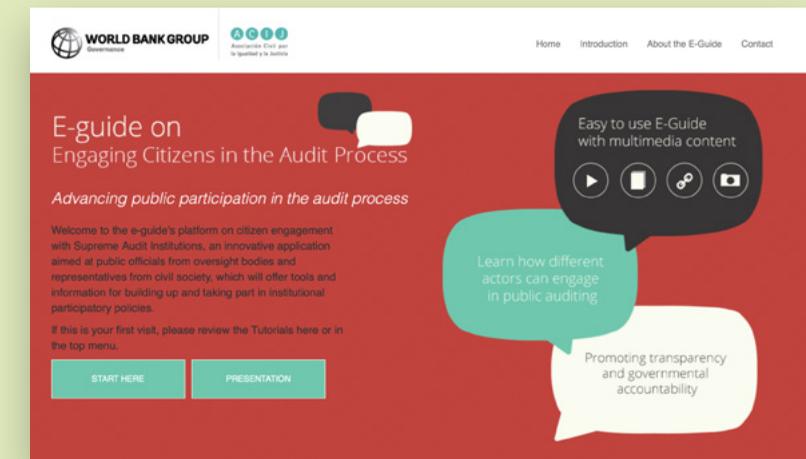
57% of offices surveyed have formally mapped CSOs as stakeholders under a stakeholder mapping exercise and another **17%** plan to.



READINESS ASSESSMENT

39% of offices surveyed have conducted a readiness assessment for their engagement with CSOs and another **24%** plan to.

The World Bank offers a comprehensive and freely available [readiness assessment tool](#) designed to help supreme audit institutions assess where to focus when developing their plans or policies for citizen engagement.

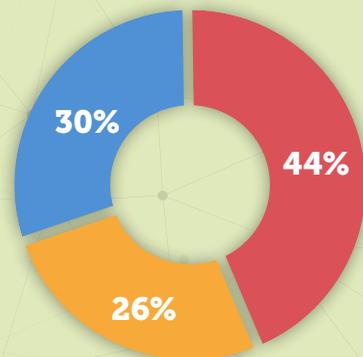


3. Example adapted from Figure 13 of *Guidance on Supreme Audit Institutions' Engagement with Stakeholders*, INTOSAI Development Initiative, n.d. (www.idi.no/elibrary/well-governed-sais/sais-engaging-with-stakeholders/697-idi-sais-engaging-with-stakeholders-guide/file) and Eva-Marie Asari, "Inform, Consult, Involve, Collaborate, Empower," *International Journal of Government Auditing*, Winter 2019 (intosaijournal.org/inform-consult-involve-collaborate-empower).

ENGAGEMENT AND COMMUNICATIONS STRATEGIES

70% of offices surveyed have an engagement strategy and/or a communications strategy for CSOs, whether formal or informal. Several other respondents noted that their office is currently developing strategies that will address its engagement with CSOs.

DOES THE AUDIT OFFICE HAVE AN ENGAGEMENT STRATEGY AND/OR COMMUNICATIONS STRATEGY FOR CSOS?



- Formal strategy
- Informal strategy
- No strategy



KENYA developed a Citizen Engagement Framework with support from the World Bank. This framework is one of the key strategic documents that guide the office's engagement process. It was developed through a consultative and collaborative process with input from CSOs, community-based organizations, faith-based organizations, development partners, government representatives, citizens, experts, and consultants and with knowledge from the supreme audit institutions of the [Philippines](#) and [India](#).



COLOMBIA has a formal communications strategy for civil society, with the objective to promote and develop spaces and mechanisms to facilitate the participation of citizens in the accountability process. It is based on guidelines established in the country's Online Government Strategy, which recognizes the importance of information technologies to facilitate the relationship between the state and citizens and, especially, to facilitate the participation of citizens in the processes of developing and monitoring regulations, policies, plans, and programs.



ALBERTA (CANADA) is finalizing a strategy based on its current practices and aligned to its stakeholder mapping. The office is three years into a five-year plan to enhance stakeholder engagement:

- ▶ **Years 1 and 2** were focused on enhancing communication channels.
- ▶ **Year 3** is now focusing on mapping stakeholders, formalizing a strategy, and aligning it to a formal communications plan.

In the meantime, the office has introduced some performance measures and indicators to help it formally track engagement.

Next Steps and Additional Resources

The good practices shared by the survey respondents illustrate many of the benefits of CSOs and audit offices collaborating. We hope this publication and the *Collaborating for Change* series will inspire audit offices to increase their interaction with CSOs. If your office wants to do so, some next steps are:



1. TRY OUT

new practices and approaches in this report that can help your audit office increase its engagement with CSOs.



2. LEARN MORE

by consulting the additional resources listed below for more good practices, guidance, and tools.



3. SPREAD THE WORD

and let CSOs in your jurisdiction know about the value of collaborating with audit offices.

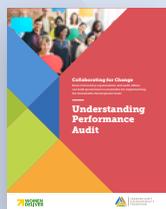
CAAF has a communications package, including a **short video**, that audit offices can use to promote collaboration between CSOs and audit offices and refer CSOs to the *Collaborating for Change* resources—find it **here**.

Additional resources



More from CAAF

- ▶ The *Collaborating for Change* series:



[Understanding Performance Audit](#)



[Tools for Collaboration](#)

- ▶ Research Highlights: [Citizen Engagement in the Performance Audit Process](#)



Good practices

- ▶ The International Organization of Supreme Audit Institutions (INTOSAI) and United Nations Department of Economic and Social Affairs' [Citizen Engagement Practices by Supreme Audit Institutions: Compendium of Innovative Practices of Citizen Engagement by Supreme Audit Institutions for Public Accountability](#)
- ▶ The Effective Institutions Platform's [Supreme Audit Institutions and Stakeholder Engagement Practices: A Stocktaking Report](#)



Guidance

- ▶ The INTOSAI Development Initiative's [Guidance on Supreme Audit Institutions' Engagement with Stakeholders](#)
- ▶ The World Bank's [E-guide on Engaging Citizens in the Audit Process](#)



Specific good practices from other audit offices include:

- ▶ [The Philippines' Citizen Participatory Audit](#)
- ▶ [The United States' FraudNet Program](#)
- ▶ [The Republic of Korea's Citizens' Request for Audit](#)

Acknowledgements

We thank the 46 audit offices who generously shared their experiences and insights by completing our survey. Their responses made this publication possible and enriched our *Collaborating for Change* series for CSOs.

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www.caaf-fcar.ca

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